



Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Poland

Date: 17/04/2023

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

Member State: Poland Data are in ...(millions of units of national currency) Date: 17/04/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-17 009	-161 834	-48 195	-115 137	-162 996
- Central government	S.1311	-25 208	-183 725	-49 006	-101 673	-142 032
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-4 686	4 463	14 918	-12 804	-11 883
- Social security funds	S.1314	12 885	17 428	-14 107	-660	-9 081
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1 046 022	1 336 558	1 410 500	1 512 227	1 739 802
<i>By category:</i>						
Currency and deposits	AF.2	6 296	6 737	7 812	9 754	
Debt securities	AF.3	811 871	1 065 006	1 091 177	1 128 481	
Short-term	AF.31	583	11 002	218	1 053	
Long-term	AF.32	811 288	1 054 004	1 090 959	1 127 428	
Loans	AF.4	227 855	264 815	311 511	373 992	
Short-term	AF.41	4 491	6 436	8 438	16 022	
Long-term	AF.42	223 364	258 379	303 073	357 970	
General government expenditure on:						
Gross fixed capital formation	P.51g	98 624	104 349	108 505	124 029	143 135
Interest (consolidated)	D.41 (uses)	31 427	30 479	29 117	47 948	71 206
Gross domestic product at current market prices	B.1*g	2 288 492	2 337 672	2 631 302	3 078 325	3 447 627

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Poland					
Data are in ... (millions of units of national currency)					
Date: 17/04/2023					
	2019	2020	Year 2021	2022	2023
Working balance in central government accounts	-11 113	-86 754	-25 712	-13 812	-73 802
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned
Financial transactions included in the working balance	-5 239	-12 566	-6 568	-4 869	3 734
Loans, granted (+)	-2 621	702	1 342	-3 363	4 057
Loans, repayments (-)	-35	-41	-42	-40	-30
Equities, acquisition (+)	0	0	0	0	0
Equities, sales (-)	-21	-5 244	-7 210	-107	0
Other financial transactions (+/-)	-2 562	-7 983	-658	-1 359	-293
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	0	0	0	0	0
<i>Detail 1</i>					
<i>Detail 2</i>					
Non-financial transactions not included in the working balance	-2 054	-818	-380	-969	-579
<i>Detail 1</i>	-137	-140	-341	-348	-579
<i>Detail 2</i>	-2	-713	-3	-585	
<i>Detail 3</i>	35	35	-36	-36	
<i>Detail 4</i>	-1 800	0	0	0	
<i>Detail 5</i>	-150	0	0	0	
<i>Detail 6</i>					
<i>Detail 7</i>					
<i>Detail 8</i>					
Difference between interest paid (+) and accrued (D.41)(-)	1 752	2 805	1 949	-4 566	-1 259
Other accounts receivable (+)	4 130	12 998	19 577	1 767	23 261
<i>Detail 1</i>					
<i>Detail 2</i>					
Other accounts payable (-)	-2 312	-8 487	-21 354	18 198	-15 763
<i>Detail 1</i>					
<i>Detail 2</i>					
Working balance (+/-) of entities not part of central government	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other central government bodies	-9 944	-96 596	-22 396	-88 909	-76 767
<i>Detail 1</i>					
<i>Detail 2</i>					
Other adjustments (+/-) (please detail)	-428	5 693	5 878	-8 513	-857
<i>Detail 1</i>	-467	-5 848	-697	-6 650	
<i>Detail 2</i>	-1	-2	-6	-7	
<i>Detail 3</i>	0	0	-430	0	
<i>Detail 4</i>	137	11 640	7 621	0	
<i>Detail 5</i>	-97	-97	-96	-103	
<i>Detail 6</i>			-514	-1 753	-857
<i>Detail 7</i>					
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-25 208	-183 725	-49 006	-101 673	-142 032
(ESA 2010 accounts)					

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Poland						
Data are in ...(millions of units of national currency)						
Date: 17/04/2023						
	2019	2020	Year 2021	2022	2023	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		
(ESA 2010 accounts)						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Poland						
Data are in ...(millions of units of national currency)						
Date: 17/04/2023						
	2019	2020	Year 2021	2022	2023	
Working balance in local government accounts	-1 420	5 843	17 657	-8 045		
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>		
Financial transactions included in the working balance	-233	-301	-305	-189		
Loans (+/-)	0	0	0	0		
Equities (+/-)	-57	-133	-95	-80		
Other financial transactions (+/-)	-176	-168	-210	-109		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-63	-53	-14	-511		
<i>Detail 1</i>	-63	-53	-14	-11		Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
<i>Detail 2</i>	0	0	0	-500		Imputed transaction related to the accrual adjustment of the energy vouchers
Difference between interest paid (+) and accrued (D.41)(-)	7	20	-26	-120		
Other accounts receivable (+)	266	372	-1 993	-129		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	-690	266	1 314	-1 212		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-2 553	-1 684	-1 715	-2 598		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-4 686	4 463	14 918	-12 804		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Poland Data are in ...(millions of units of national currency) Date: 17/04/2023	2019	2020	Year 2021	2022	2023	
Working balance in social security accounts	23 120	26 467	-3 633	10 219		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-10 235	-9 039	-10 474	-10 879		
<i>Detail 1</i>	-3 036	-3 201	-3 495	-3 982		uncollectible social contributions
<i>Detail 2</i>	-53	-53	-63	-67		social contributions law cancellation
<i>Detail 3</i>	0	0	0	0		debt cancellation loans granted to Social Insurance Fund
<i>Detail 4</i>	-1 106	-1 306	-1 200	-1 872		adjustment for accrual interests of social contributions
<i>Detail 5</i>	-6 926	-5 731	-7 325	-6 768		security slider
<i>Detail 6</i>	886	1 252	1 609	1 810		payments of pensions
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	12 885	17 428	-14 107	-660		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Poland	Year			
Data are in ... (millions of units of national currency)	2019	2020	2021	2022
Date: 17/04/2023				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	17 009	161 834	48 195	115 137
Net acquisition (+) of financial assets ⁽²⁾	16 515	145 321	54 528	616
Currency and deposits (F.2)	12 450	77 107	33 101	30 601
Debt securities (F.3)	7 074	10 892	11 594	-23 970
Loans (F.4)	1 439	38 164	4 618	10 691
Increase (+)	6 719	40 920	13 793	26 474
Reduction (-)	-5 280	-2 756	-9 175	-15 783
Short term loans (F.41), net	-20	315	269	211
Long-term loans (F.42)	1 459	37 849	4 349	10 480
Increase (+)	6 717	40 543	22 505	26 161
Reduction (-)	-5 258	-2 694	-18 156	-15 681
Equity and investment fund shares/units (F.5)	-793	2 008	-3 162	-7 250
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-793	2 008	-3 162	-7 250
Increase (+)	681	10 855	8 675	4 468
Reduction (-)	-1 474	-8 847	-11 837	-11 718
Financial derivatives (F.71)	-36	-127	-88	-319
Other accounts receivable (F.8)	-4 075	17 449	8 587	-8 990
Other financial assets (F.1, F.6)	456	-172	-122	-147
Adjustments ⁽³⁾	-23 531	-15 657	-28 419	-10 969
Net incurrence (-) of liabilities in financial derivatives (F.71)	-181	-121	-117	0
Net incurrence (-) of other accounts payable (F.8)	-20 319	-29 710	-27 365	-27 712
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-102	-1 219	-855	-276
Issuances above(-)/below(+) nominal value	389	-4 708	-446	18 099
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1 756	-2 413	-978	-7 279
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-1 636	22 386	1 342	6 199
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	74	128	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	232	-962	-362	-3 057
Difference between capital and financial accounts (B.9-B.9f)	232	-962	-362	-3 058
Other statistical discrepancies (+/-)	0	0	0	1
Change in general government (S.13) consolidated gross debt ^(1, 2)	10 225	290 536	73 942	101 727

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Poland	Year				
Data are in ... (millions of units of national currency)	2019	2020	2021	2022	
Date: 17/04/2023					
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	25 208	183 725	49 006	101 673	
Net acquisition (+) of financial assets ⁽²⁾	11 968	119 211	47 662	5 379	
Currency and deposits (F.2)	11 228	57 061	21 831	34 054	
Debt securities (F.3)	6 053	11 308	11 621	-23 840	
Loans (F.4)	975	36 284	4 029	10 155	
Increase (+)	6 156	38 735	12 478	25 584	
Reduction (-)	-5 181	-2 451	-8 449	-15 429	
Short term loans (F.41), net	72	-49	237	35	
Long-term loans (F.42)	903	36 333	3 792	10 120	
Increase (+)	6 021	38 988	12 670	25 486	
Reduction (-)	-5 118	-2 655	-8 878	-15 366	
Equity and investment fund shares/units (F.5)	-332	2 677	-4 398	-7 826	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-332	2 677	-4 398	-7 826	
Increase (+)	677	10 853	7 097	3 733	
Reduction (-)	-1 009	-8 176	-11 495	-11 559	
Financial derivatives (F.71)	-36	-127	-88	-319	
Other accounts receivable (F.8)	-6 285	12 146	14 764	-6 727	
Other financial assets (F.1, F.6)	365	-138	-97	-118	
Adjustments ⁽²⁾	-11 519	-5 665	-18 254	751	
Net incurrence (-) of liabilities in financial derivatives (F.71)	-181	-121	-117	0	
Net incurrence (-) of other accounts payable (F.8)	-8 177	-18 258	-19 843	-16 386	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-102	-1 219	-855	-276	
Issuances above(-)/below(+) nominal value	203	-5 503	2 159	18 592	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1 761	-2 428	-956	-7 315	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-1 575	21 824	1 358	6 136	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	74	40	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-223	-13	-504	-848	
Difference between capital and financial accounts (B.9-B.9f)	-223	-13	-504	-848	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	25 434	297 258	77 910	106 955	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	1 031 880	1 329 181	1 407 068	1 514 053	
Central government gross debt (level) (b) ^(2, 5)	1 033 788	1 331 046	1 408 956	1 515 911	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	1 908	1 865	1 888	1 858	

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Poland Data are in ...(millions of units of national currency) Date: 17/04/2023	Year				
	2019	2020	2021	2022	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M	
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M	
Currency and deposits (F.2)	M	M	M	M	
Debt securities (F.3)	M	M	M	M	
Loans (F.4)	M	M	M	M	
Increase (+)	M	M	M	M	
Reduction (-)	M	M	M	M	
Short term loans (F.41), net	M	M	M	M	
Long-term loans (F.42)	M	M	M	M	
Increase (+)	M	M	M	M	
Reduction (-)	M	M	M	M	
Equity and investment fund shares/units (F.5)	M	M	M	M	
Portfolio investments, net ⁽²⁾	M	M	M	M	
Equity and investment fund shares/units other than portfolio investments	M	M	M	M	
Increase (+)	M	M	M	M	
Reduction (-)	M	M	M	M	
Financial derivatives (F.71)	M	M	M	M	
Other accounts receivable (F.8)	M	M	M	M	
Other financial assets (F.1, F.6)	M	M	M	M	
Adjustments ⁽²⁾	M	M	M	M	
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M	
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M	
Issuances above(-)/below(+) nominal value	M	M	M	M	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M	
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M	
Statistical discrepancies	M	M	M	M	
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M	
Other statistical discrepancies (+/-)	M	M	M	M	
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M	
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M	
State government gross debt (level) (b) ^(2, 5)	M	M	M	M	
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M	

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Poland	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 17/04/2023					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	4 686	-4 463	-14 918	12 804	
Net acquisition (+) of financial assets ⁽²⁾	4 328	18 044	18 671	-4 459	
Currency and deposits (F.2)	3 186	15 062	19 663	-5 051	
Debt securities (F.3)	-7	-40	18	-13	
Loans (F.4)	493	1 548	955	510	
Increase (+)	643	1 896	1 367	920	
Reduction (-)	-150	-348	-412	-410	
Short term loans (F.41), net	-139	366	34	211	
Long-term loans (F.42)	632	1 182	921	299	
Increase (+)	666	1 251	1 133	692	
Reduction (-)	-34	-69	-212	-393	
Equity and investment fund shares/units (F.5)	-239	-334	-322	-156	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-239	-334	-322	-156	
Increase (+)	4	2	20	3	
Reduction (-)	-243	-336	-342	-159	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	804	1 842	-1 618	280	
Other financial assets (F.1, F.6)	91	-34	-25	-29	
Adjustments ⁽²⁾	-2 718	-4 614	-2 012	-6 146	
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M	
Net incurrence (-) of other accounts payable (F.8)	-2 664	-5 284	-1 970	-6 089	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	0	0	0	0	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	7	20	-26	-120	
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-61	562	-16	63	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	88	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M	
Statistical discrepancies	408	-86	210	-1 142	
Difference between capital and financial accounts (B.9-B.9f)	408	-86	210	-1 142	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	6 704	8 881	1 951	1 057	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	87 850	96 691	97 959	98 175	
Local government gross debt (level) (b) "a"	90 352	99 233	101 184	102 241	
Local government holdings of other subsectors debt (level) (c) "a"	2 502	2 542	3 225	4 066	

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Poland	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 17/04/2023					
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-12 885	-17 428	14 107	660	
Net acquisition (+) of financial assets ⁽²⁾	22 781	27 186	-6 841	3 344	
Currency and deposits (F.2)	5 252	2 019	5 822	6 734	
Debt securities (F.3)	3 145	3 481	-2 241	731	
Loans (F.4)	12 735	15 833	-9 067	-9	
Increase (+)	12 735	15 833	0	0	
Reduction (-)	0	0	-9 067	-9	
Short term loans (F.41), net	0	11	-13	0	
Long-term loans (F.42)	12 735	15 822	-9 054	-9	
Increase (+)	12 735	15 822	0	0	
Reduction (-)	0	0	-9 054	-9	
Equity and investment fund shares/units (F.5)	-222	-335	1 558	732	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-222	-335	1 558	732	
Increase (+)	0	0	1 558	732	
Reduction (-)	-222	-335	0	0	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	1 871	6 188	-2 913	-4 844	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-9 943	-8 895	-7 198	-2 936	
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M	
Net incurrence (-) of other accounts payable (F.8)	-9 943	-8 895	-7 198	-2 936	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	M	M	M	M	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M	
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M	
Statistical discrepancies	47	-863	-68	-1 068	
Difference between capital and financial accounts (B.9-B.9f)	47	-863	-68	-1 068	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	0	0	0	
Social security contribution to general government debt (a=b-c) ⁽⁶⁾	-73 708	-89 314	-94 527	-100 002	
Social security gross debt (level) (b) ^(2,5)	0	0	0	0	
Social security holdings of other subsectors debt (level) (c) ^m	73 708	89 314	94 527	100 002	

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Statement Number	Member State: Poland Data are in ...(millions of units of national currency) Date: 17/04/2023	Year				
		2019 final	2020 final	2021 final	2022 half-finalized	2023 forecast
2	Trade credits and advances (AF.81 L)	20 455	24 491	26 306	26 748	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	0	0	0	0	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	2 192 953	2 249 340	2 508 676	L	L
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					